

**Comptroller's Directive No. 2-06**  
**Attachment 28**  
**Report of Financial Condition**

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**Purpose** Section 4-9.00 of the Appropriation Act provides each office handling State funds shall, upon the request of the Auditor of Public Accounts, make a detailed statement, **under oath**, of the financial condition of his office. This attachment is similar to prior year's Attachment 28.

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**Applicable agencies** **All agencies must follow these attachment instructions.**

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**Due date** **October 19, 2006**

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**Submission requirements** **SUBMIT INFORMATION TO THE AUDITOR OF PUBLIC ACCOUNTS ONLY.**

**APA requests no Faxes!**

**For paper submissions and page 3 of this attachment (all paper submissions must be sent to APA no later than October 19, 2006):**

Mail to: Walter J. Kucharski  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218-1295

**For e-mail submissions (only for those items not previously submitted):**

E-mail Address: [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov)

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**Providing  
required  
information**

**Financial Statement Template Agencies:**

- Send a copy of the financial statement templates to the APA.
- Send copies of all other DOA submissions to APA **(if not previously submitted)**.

**Other Financial Data Agencies:**

- If the agency is required to prepare financial information only by the Office of the Comptroller's Directive No. 2-06 send the following to the APA:
  1. CARS final trial balance (ACTR 402, Option B1)
  2. CARS reconciliation certification
  3. Send copies of all other DOA submissions to APA **(if not previously submitted)**.

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**Notarized  
statement**

**The following oath should be mailed (not e-mailed or faxed) to the  
Auditor of Public Accounts:**

“I hereby affirm that the financial statements or information submitted are  
true and correct to the best of my knowledge and belief.”

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

\_\_\_\_\_

Agency Name

The oath should be administered by a notary or other officer authorized by  
Section 49-4 of the Code, and such notary or other officer should complete a  
certificate in substantially the following form:

State of Virginia; City / County of:

\_\_\_\_\_

This is to certify that \_\_\_\_\_ on this  
\_\_\_\_\_ day of \_\_\_\_\_, 2006, took and subscribed the  
foregoing oath required by the laws of the Commonwealth.

\_\_\_\_\_

Name of Notary

\_\_\_\_\_

Title

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